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**NEWS RELEASE**

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FOR RELEASE \_\_\_\_\_ January 12, 2009 \_\_\_\_\_

Auditor of State David A. Vaudt today released a report on a special investigation of the Fairfield Parks and Recreation Department (Parks and Recreation) for the period January 1, 2007 through April 8, 2008. The special investigation was a result of concerns identified during the City of Fairfield's annual financial audit and at the request of the City Administrator. As a result of the concerns, the Parks and Recreation Director, Barry Dodd, was put on administrative leave effective April 8, 2008. Mr. Dodd subsequently resigned his position effective April 30, 2008.

Vaudt reported the special investigation identified \$12,505.38 of undeposited collections. These collections were identified by comparing information recorded at Parks and Recreation to deposits made to the City's Finance Department.

In addition, \$15,847.25 was deposited to the City's Finance Department for Parks and Recreation which was not recorded in the collection log prepared by Parks and Recreation. Vaudt reported it was determined certain collections were not properly recorded in the Parks and Recreation collection log. However, the amount of any additional collections which were not recorded or subsequently deposited cannot be determined.

In addition, Vaudt reported adequate records were not maintained, including cash register tapes, a complete collection log and receipts for Parks and Recreation. As a result, it was not possible to determine whether additional collections were undeposited during the period reviewed.

The report includes recommendations to the City to strengthen Parks and Recreation's internal controls and overall operations, such as improvements to segregation of duties, proper documentation for collections and timely reconciliations.

Copies of the report have been filed with the City of Fairfield Police Department, the Division of Criminal Investigation, the Jefferson County Attorney's Office and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.



**REPORT ON SPECIAL INVESTIGATION  
OF THE CITY OF  
FAIRFIELD PARKS AND RECREATION DEPARTMENT  
  
FOR THE PERIOD  
JANUARY 1, 2007 THROUGH APRIL 8, 2008**

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Auditor of State's Report

To the Honorable Mayor, Members of the City Council and  
Members of the Parks and Recreation Board:

As a result of concerns with collections identified during your annual financial audit and at the request of the City Administrator, we conducted a special investigation of the City of Fairfield Parks and Recreation Department (Parks and Recreation). We have applied certain tests and procedures to selected financial transactions of Parks and Recreation for the period January 1, 2007 through April 8, 2008.

Based on discussions with Parks and Recreation personnel and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Obtained an understanding of the job duties for Parks and Recreation employees.
- (3) Examined receipt records, including the collection log, cash register tapes and receipt books, to determine if recorded collections were properly deposited to the City's accounts.
- (4) Confirmed payments received from certain vendors to determine if they were properly deposited to the City's accounts.
- (5) Reconciled the collection log maintained at Parks and Recreation to deposits recorded by the City's accounting staff and compared the composition (cash/check) of the deposits to the composition shown in the log.
- (6) Assisted in the search of the Parks and Recreation Director's, Aquatics Director's and Administrative Assistant's offices to locate missing supporting documentation, including deposits, a complete collection log and cash register tapes.
- (7) Examined all payroll disbursements to Barry Dodd, the former Parks and Recreation Director, to determine if the appropriate number of payroll disbursements had been made, if the amounts paid were appropriate and to identify any improper or unsupported disbursements.
- (8) Examined all reimbursements to the former Parks and Recreation Director to determine if the payments were properly approved, supported and were for Parks and Recreation operations.
- (9) Performed analytical procedures of receipts to determine if collections appeared reasonable and to identify if significant changes existed.
- (10) Obtained and reviewed personal bank statements of Barry Dodd to identify the source of certain deposits.

These procedures identified \$12,505.38 of undeposited collections. These collections were identified by comparing information recorded at Parks and Recreation to deposits made to the City's Finance Department. The procedures also identified \$15,847.25 deposited to the City's Finance Department for Parks and Recreation which was not recorded in the collection log prepared by Parks and Recreation.

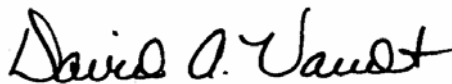
It was determined certain collections were not properly recorded in the Parks and Recreation collection log. However, because adequate records were not maintained by Parks and Recreation, we were unable to determine whether additional collections were undeposited during the period reviewed. If adequate records had been available, it is likely additional undeposited collections would have been identified.

Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **G** of this report.

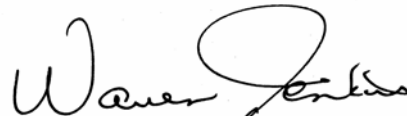
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Fairfield Parks and Recreation Department, other matters might have come to our attention which would have been reported to you.

Copies of this report have been filed with the City of Fairfield Police Department, the Division of Criminal Investigation, the Jefferson County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Fairfield, Parks and Recreation and the City of Fairfield Police Department during the course of our investigation.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

December 18, 2008

Report on Special Investigation of the City of Fairfield  
Parks and Recreation Department

Investigative Summary

**Background Information**

The City of Fairfield's Parks and Recreation Department (Parks and Recreation) is governed by a 5 member Board appointed by the Mayor and approved by the City Council. The Board is responsible for overseeing all parks, recreational facilities and programs operated by the City. The Board is also responsible for approving all disbursements of Parks and Recreation prior to approval by the Council.

Barry Dodd was hired as the Parks and Recreation Director on January 12, 1998. As the Director, Mr. Dodd was responsible for:

- Providing high quality parks and recreation programs and facilities by directing the daily operations of Parks and Recreation, including the Aquatic Center.
- Cooperating and communicating with other agencies and community service organizations by meeting with these groups to coordinate and relay services.
- Maintaining Parks and Recreation functions by establishing functional units within Parks and Recreation and developing and recommending policies and regulations for approval.
- Preparing and monitoring the annual budget.
- Advising the Board on recommendations for the advancement of parks and recreation programs.
- Providing for the long term and short term recreation needs of the City.
- Supervising personnel by observation, consultation and evaluating job performances.
- Maintaining staff levels by recruiting and selecting personnel subject to Board and Council approval.

As the Director, Mr. Dodd oversaw the entire operations of Parks and Recreation, including the Recreation Center, the Aquatics Center and the City parks. Parks and Recreation employs several full time and part time positions, including an Aquatics Director, Park Supervisor and Administrative Assistant.

In addition, Mr. Dodd was responsible for delivering Parks and Recreation's daily deposits to the City's Finance Department at City Hall. Parks and Recreation's primary revenue sources include:

- Membership fees,
- Admission/usage fees for the Recreation Center, including the racquetball courts,
- Passes and daily usage fees for the Aquatic Center (indoor/outdoor pools),
- Recreation program fees (i.e. softball, flag football and various adult and youth programs).

Fees are collected in the Administrative Assistant's office in the Recreation Center and the Aquatic Center. During evenings, weekends and holidays, collections are received by part time staff at a central desk located in the hall attaching the Recreation Center and the Aquatics Center.

**Recreation Center** – As stated previously, the Recreation Center’s primary collections include membership and admission fees for the fitness center, racquetball court fees and recreational program fees. Recreational programs include activities for both adults and youth. Examples include softball, flag football, volleyball, soccer and other youth and adult sports programs and activities. The Recreation Center also collected payments for activities such as trips to see professional baseball games and trips/tickets to amusement parks.

When an individual uses the Recreation Center, they report to the Administrative Assistant’s office to pay the required fee(s) or show their pass. When the Administrative Assistant collects a fee, the amount is entered into the cash register and the receipt type (racquetball, daily usage fee, etc.) is written on the cash register tape. The Administrative Assistant then records the receipt in the collection log and documents whether the payment was cash or check. A receipt is issued only if requested by the individual.

The collection log is a manual ledger in which the Administrative Assistant records fees received during the day. The log includes the amount, type of fee received, the individual’s name and whether the fee was received by cash or check. The use of a collection log has been standard practice for many years according to the Administrative Assistant and the Director.

According to the Administrative Assistant, receipts which were not included in the collection log include racquetball fees, walley-ball fees, receipts collected for trips, such as a bus trip to Saint Louis for a baseball game, donations and some youth and adult league fees. She stated fees collected for racquetball and walley-ball are recorded on the cash register and on the deposit sheet. Revenues such as donations, fees for trips and other special events are usually received by Mr. Dodd and not recorded in the collection log unless they come in to the Administrative Assistant’s office when Mr. Dodd is unavailable or out of the office. No records could be located in Mr. Dodd’s office which showed the amount received for donations, trips or other events.

When the Administrative Assistant is out of the office for a short period of time, another staff person collects the fees and records them in the cash register. The Administrative Assistant enters the information, based on the notations on the cash register tape, into the collection log when she returns. If the Administrative Assistant will be gone for a day or more, Mr. Dodd was responsible for maintaining the collection log. According to Mr. Dodd, he did not complete the log for the fees collected in the Administrative Assistant’s absence.

At the end of the day, the Administrative Assistant reconciles the cash and checks received to the cash register tape and the collection log. A deposit sheet is completed showing the type of fees and the amounts collected. The deposit sheet is signed by the Administrative Assistant. The original is placed in an envelope with the cash and checks and placed in the safe located in the Administrative Assistant’s office. A copy of the deposit sheet and the cash register tape are given to the Director. When the Administrative Assistant is away from the office for more than a day, Mr. Dodd prepares and signs the deposit sheet and places the funds in the safe.

Collections received after 5pm, on weekends or holidays are collected by part-time staff at a desk located between the Recreation Center and the Aquatics Center. At the end of the evening, the money collected is placed in the safe along with the evening log sheet showing the amount received for each type of fee (daily pass, racquetball, etc.). The cash register is not used in the evening, on weekends or holidays since it is located in the Administrative Assistant’s office. On the next business day, the Administrative Assistant records the collections from the evening, weekend or holiday into the collection log with the current day’s receipts and prepares a deposit sheet.

**Aquatics Center** - The Aquatics Center consists of an indoor pool which is open year round and an outdoor pool which is open during the summer months. The daily operations of the Aquatic Center are the responsibility of the Aquatics Director who reports to Mr. Dodd. The Aquatics Director supervises several full time and part-time staff, including lifeguards, a receptionist and building supervisors. The Aquatics Center collects fees for various aquatic programs, including swimming lessons, water aerobics and open swim programs.



Fees are collected by the Aquatics Center staff and the Aquatics Director. According to the Aquatics Director, a cash register is used for all collections, including admission fees, pool passes and the sale of goggles and swim caps. A receipt book is also used to record the sale of goggles and swim caps, as well as credit card charges. Receipts may also be prepared if requested by the individual. During the summer, a cash register is also used at the outdoor pool.

The City also has a credit card machine at the Aquatics Center. As a result, the Aquatics Center accepts cash, checks and credit cards for all fees and processes any credit card payments for the Recreation Center. During the summer, only cash and check are received at the outdoor pool. If a person wants to pay by credit card, they must pay at the Aquatics Center. The outdoor pool is located several blocks from the main Aquatics Center.

All fees paid with a credit card are electronically deposited into the City's credit card account. The funds are periodically transferred from the credit card account to the general account by the Aquatics Director. The transfer is made when the Aquatics Director feels the balance in the credit card account is excessive. The City does not have a policy regarding the maximum balance allowed in the account or when a transfer is to be made.

Each day, the Aquatic Center cash register is opened and the starting cash is put in the register by the staff assigned to open the building for the day. At the end of the day, the employee responsible for closing the Aquatics Center counts all the money in the cash register. After counting the money, the staff person removes the starting cash and places it in a bag. The remaining cash, checks and charge slips are totaled and put in a separate bag with the receipt book and the cash register tape.

In the morning, the Aquatics Director balances the cash, checks and charge receipts to the register tape. Once the bag has been balanced to the tape, the deposit sheet is prepared by the Aquatics Director. The cash and checks collected, along with the deposit sheets, are placed in an envelope, sealed and delivered to the Administrative Assistant's office. The envelope is then placed in the safe along with the receipts from the Recreation Center. Each envelope is marked to show where the funds were collected.

**Parks** - The Park Supervisor oversees the operation of all City parks and shelters and reports directly to Mr. Dodd. The Park Supervisor also supervises several part time employees and an Assistant Park Supervisor. The main revenue source for the City parks are fees received for the use of the shelters. Shelter reservations and the related fees are received in the Administrative Assistant's office in the Recreation Building. According to the Administrative Assistant, these fees are included in the collection log and deposited with the rest of the Recreation Center fees collected.

**Deposit procedures** - At least once each week, Mr. Dodd retrieved the deposit envelopes from the safe and delivered them to the Finance Department at City Hall for deposit. According to the Administrative Assistant and the City's Bookkeeper, during the summer, the Aquatics Director also occasionally dropped off the outdoor pool receipts at City Hall. This is the only time Mr. Dodd did not bring all the deposits to City Hall.

Once received at City Hall, the City Clerk records the deposit into the City's accounting system and places the funds in the vault until a deposit is ready for the bank. When the Clerk posts the deposit, the composition of the deposit (cash/check) is also recorded. Once the information is recorded in the City's accounting system, the deposit sheet and a receipt are given to Mr. Dodd in order to reconcile the amount deposited to the amount collected and recorded in the collection log and cash register tapes. According to Mr. Dodd, he never reconciled these receipts back to the copies of the deposit sheets or the collection log and cash register tapes.

The City Clerk prepares a bank deposit for the City as a whole twice a month unless a large amount of cash and/or checks is received. If this occurs, a deposit may be made the same day. The City does not prepare an initial listing of checks by City department of the amounts

deposited with the bank. The only detail showing what was deposited to the each City department's account is the Cash Collection Receipt Register printed from the City's accounting system.

Finance department staff brought concerns regarding the timely deposit of checks received by Parks and Recreation to our attention during fieldwork for the City's fiscal year 2007 financial audit. We informed the City Administrator of the concerns which included several calls received by the Finance Department staff from local businesses and residents regarding checks written to Parks and Recreation which had not cleared the bank within 30 days of the payments. According to the City Clerk, some of the checks exceeded \$1,000.00. After learning of the situation, the City Administrator called Mr. Dodd and inquired about the checks in question. According to City staff, Mr. Dodd brought the checks to City Hall for deposit within a few days of the Administrator's inquiry. As a result of this concern, the Office of Auditor of State conducted a special investigation regarding the collections made by Parks and Recreation. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2007 through April 8, 2008.

The City placed Mr. Dodd on paid administrative leave effective April 8, 2008 and he subsequently resigned effective April 30, 2008.

### Detailed Findings

These procedures identified \$12,505.38 of undeposited collections during the period January 1, 2007 through April 8, 2008. The undeposited collections are summarized in **Table 1** and a detailed explanation of each finding follows.

<b>Table 1</b>		
<b>Description of undeposited collections</b>	<b>Section</b>	<b>Amount</b>
Recorded in collection log for which there is a deposit sheet showing fewer collections	1	\$ 3,572.98
Recorded in collection log for which there was not a corresponding deposit sheet	2	7,538.65
Missing collections recovered from Mr. Dodd's office	3	1,393.75
Total		\$ 12,505.38

We also identified \$15,847.25 deposited for Parks and Recreation for which there was not a corresponding entry in the portion of the collection log available. Because adequate supporting documentation was not available, we were unable to determine the composition of the deposits. These deposits are discussed in detail in section 4.

It was determined certain collections were not properly recorded in the Parks and Recreation collection log. However, the amount of any additional collections which were not recorded or subsequently deposited cannot be determined.

In addition, because adequate records, such as cash register tapes, a complete collection log and receipts, for both the Recreation Center and the Aquatics Center were not maintained, we were unable to determine whether additional collections were undeposited prior to January 1, 2007 or during the period of our review for both Centers.

- 1) **Recorded in collection log for which there is a deposit sheet showing fewer collections** – As stated previously, both a cash register and collection log are used to record the receipts for the Recreation Center. At the end of each business day, a deposit sheet is prepared and the cash register tape is attached to a copy of the deposit sheet and given to Mr. Dodd for his review.

We requested the copies of the deposit sheets and cash register tapes from Mr. Dodd in order to reconcile the deposits with the City to the records. Mr. Dodd stated the tapes and copies of the deposit sheets were kept in boxes in the basement. We accompanied Mr. Dodd to the basement to look for the boxes. During the search of the basement, boxes containing the copies of the deposit sheets, cash register tapes or previous pages from the collection log could not be located. A search of Mr. Dodd's office also did not locate any additional pages from the collection log, copies of deposit sheets or cash register tapes for the period of our investigation.

Because cash register tapes and copies of the deposit sheets were unavailable from Parks and Recreation, we compared the receipts recorded in the collection log to the amounts deposited according to the Finance Department's copy of the deposit sheets for the period January 25, 2008 through April 8, 2008.

We identified 3 dates for which an unexplained variance existed between the collection log and the deposit to the Finance Department. The 3 dates are listed in **Exhibit A**. As illustrated by the **Exhibit**, the variance for the 3 days totaled \$3,572.98. Of this amount, \$782.98 was cash. The remaining undeposited amount of \$2,790.00 consisted of undeposited checks. Mr. Dodd was unable to explain why the collections were not deposited. As a result, the \$3,572.98 is included in **Table 1** as undeposited collections.

As previously stated, the Administrative Assistant does not record all collections in the collection log, such as racquetball fees, walley-ball fees, fees for trips and donations. As a result, the total from the collection log would be expected to be less than the amount included in the deposit sheet provided to the Finance Department. As identified in the previous paragraph, we identified 3 instances in which the collection log showed more collections than were recorded on the deposit sheet.

- 2) **Recorded in collection log for which there was not a corresponding deposit sheet** – As a result of comparing the collection log to the deposit sheets, we identified 22 instances in which collections were recorded in the collection log but there was not a corresponding deposit sheet at the Finance Department.

**Exhibit B** lists the 22 instances we identified. As illustrated by the **Exhibit**, the collections recorded in the collection log totaled \$7,538.65, of which \$2,892.50 was cash. The \$7,538.65 is included in **Table 1** as undeposited collections.

- 3) **Missing collections recovered from Mr. Dodd's office** – After we left the field in late March 2008, the City Administrator called and informed us Mr. Dodd had returned a box to the City prior to his resignation. When the box was opened, the City Administrator found several deposit envelopes in the box. The Administrator contacted the City Police Department, which took possession of the box and logged it into evidence.

We returned to the City on April 14, 2008 to review the contents of the box. We opened the box in the presence of officers from the Police Department. We found 10 deposit envelopes in the box. The envelopes included deposit sheets, undeposited checks and some cash. **Exhibit C** shows \$1,393.75 was missing from the deposits found in the box when the total recorded on the deposit sheets was compared to what was in the envelopes. Because the deposit sheets did not identify the composition of the deposit (cash/check), we were unable to determine the composition of the missing deposit.

In order to determine if the deposit sheets were for collections previously recorded or if they were collections which had not been recorded, we compared the deposit sheets to the collection log. For the Recreation Center's deposit sheets, we were able to find a corresponding log entry. The Aquatics Center did not maintain a log or any information which would allow us to determine if the collections shown were previously received. We have included the information recorded in

the Recreation Center collection log on **Exhibit C**. Using the amounts recorded in the log, we identified the following:

- For the Recreation Center, the collection log shows \$1,112.75 of cash was recorded, but only \$33.50 of cash was included in the envelopes in the box. Therefore, \$1,079.25 of cash was not properly deposited.
- The collection log for the Recreation Center also includes \$2,630.75 of checks, but only \$2,585.25 of checks was found in the box. Therefore, \$45.50 of checks was not properly deposited.
- The deposit sheets in the box included \$133.00 which was not recorded in the collection log. However, because the amount was not recorded in the log and no other detail was available, we are not able to determine the composition between cash and checks. The \$133.00 was not deposited with the City.
- For the Aquatics Center, the amount deposited is \$136.00 less than what was recorded on the deposit sheets. However, because a collection log was not maintained for the Aquatics Center, we are unable to determine the composition of the undeposited collections between cash and checks.

We have included the total of \$1,393.75 from **Exhibit C** in **Table 1** as undeposited collections.

- 4) **Deposits not recorded in collection log** – When we compared the deposit sheets to the collection log, we also identified 26 deposit sheets for which there was not a corresponding entry in the collection log. The deposits total \$15,847.25. **Exhibit D** lists the deposits identified.

According to the City Clerk, the deposit on February 10, 2008 included 2 checks for which City personnel were contacted regarding why the checks had not been deposited. The 2 checks were not included in the pages of the log available for our review.

Because adequate documentation was not maintained documenting the composition of the deposits, we are unable to determine if any of the deposits include collections recorded in the pages of the collection log available for our review.

While we identified 26 deposits for which there was not a corresponding entry in the collection log, we are unable to determine if there are additional collections which were not recorded in the collection log and were not subsequently properly deposited.

As stated previously, when the City Administrator first became aware of the questions surrounding the deposits in late February 2008, he contacted Mr. Dodd. By reviewing the collection log and the deposit sheets, we determined there were not any variances between the log and the deposit sheets after February 22, 2008.

Based on our testing and observations, it is likely additional collections have not been deposited with the Finance Department for Parks and Recreation. However, we are unable to determine the amount of undeposited collections for the following reasons:

- According to the Administrative Assistant, some collections were received directly by Mr. Dodd. As a result, she did not enter them into the collection log.
- The collection log was not maintained when the Administrative Assistant was out of the office.
- Supporting documentation other than the collection log was not maintained.

## **Aquatics Center**

As previously stated, Aquatic Center collections consist mainly of pool passes (indoor/outdoor), swim lesson fees, sales of goggles, swim caps and concessions from the outdoor pool during the summer. All receipts are to be recorded on the cash register located at the main desk in the Aquatics Center. In addition, a receipt book is maintained to issue receipts when requested or for sales of goggles and swim caps. A cash register is also used at the outdoor pool during the summer months.

At the end of the operating day, the staff person responsible for closing the Aquatics Center is to count all the cash, checks and charge slips received. The cash, checks and charge slips, less the starting cash, along with the cash register tape and receipt books are to be placed in a bag and left in the Aquatic Director's office. When the Aquatic Director arrives the next day, she is to reconcile the cash, checks and charge slips to the cash register tape. Once the reconciliation is complete, the Aquatics Director prepares the deposit sheet. The deposit sheet, cash and checks are sealed in an envelope and delivered to the Administrative Assistant in the Recreation Center to be put in the safe. As stated previously, Mr. Dodd retrieved the deposit from the safe and delivered it to City Hall except for the outdoor pool receipts which are occasionally deposited by the Aquatics Director.

In order to reconcile the deposits recorded at the City to the fees collected at the Aquatics Center, we requested the cash register tapes. The Aquatics Director stated the cash tapes were stored in the basement of the Recreation Center. We accompanied the Aquatics Director to the basement but we were unable to locate any cash register tapes or other supporting documentation. Because pre-numbered receipts were not issued for all transactions, we were unable to use the receipt books to determine the amount collected each day.

During our fieldwork, the City Administrator was contacted by the Aquatics Director asking for permission to have the cash register repaired. According to the City Administrator, he was told the register had not been working for several months. Based on this information, it is possible funds received were never recorded or deposited with the City and funds have been misappropriated. This also contradicts the statement by the Aquatics Director stating the cash register tapes were maintained.

The pool is open 7 days a week, excluding certain holidays and when cleaning or repairs are performed. Based on the hours of operation, we determined collections would most likely occur on a daily basis and a deposit sheet should be prepared each operating day. However, deposit sheets are not available and the Finance Department does not have collections for each day of operations. If adequate records had been maintained allowing us to determine the amount of funds which should have been collected and deposited with the City, it is likely we would have identified additional undeposited collections.

## **Timely Deposits**

According to the City Administrator and City Clerk, the City's procedure is to make deposits twice a month. The City makes a deposit for the City as a whole. The City does not prepare a listing of checks or a separate deposit slip for each department. Once the Clerk starts preparing a deposit, any funds subsequently received from the departments are held until the next deposit. Based on discussions with the City Clerk, it was determined 17 calendar days would be a typical period for a deposit to be held at the City prior to being deposited with the bank.

Using the deposit sheets available from the Finance Department, we were able to document the number of deposits delivered to City Hall and the amount deposited into the City's bank account. When determining the frequency of deposits, we identified the following for the Recreation and Aquatics Centers.

- There were 62 instances where a Recreation Center deposit sheet was held more than 17 days before being deposited with the City.
- 5 of the Recreation Center deposit sheets were prepared on a Saturday or Sunday. Deposit sheets are normally prepared only on business days (Monday – Friday). As stated earlier, weekend and holiday receipts are included on the next business days deposit sheet.
- There were 65 instances where an Aquatic Center deposit sheet was held more than 17 days before being deposited with the City.
- 12 of the Aquatics Center deposit sheets were prepared on a Saturday or Sunday.
- The number of days held ranged from 18 to 209 calendar days. **Table 2** shows the number of days deposit sheets were held. **Exhibits E** and **F** breakout each deposit, the composition of each deposit and the number of days held before being deposited with the City.

**Table 2**

<b>Number of Days Held</b>	<b>Recreation Center</b>	<b>Aquatics Center</b>	<b>Total</b>
18-24	39	45	84
25-49	12	13	25
50-74	4	0	4
75-99	4	0	4
100-124	1	0	1
125-149	2	0	2
150-174	0	3	3
175-200	0	1	1
201-209	0	3	3
Total	62	65	127

As illustrated by **Table 2**, collections for the Recreation and Aquatics Centers are not being deposited in a timely manner with the City. Using the deposit sheets provided by the City Finance Department and comparing them to subsequent deposits, we identified 127 instances where collections were not deposited within 17 days of receipt. This represents approximately 21% of the total number of deposits (615) for the period July 1, 2007 through April 8, 2008.

**OTHER CONCERNS**

**City Vehicles/Gas Charge Cards**

As the Director, Mr. Dodd was assigned a City vehicle for his use in performing his duties. We were notified Mr. Dodd may have used the City vehicle for personal purposes. According to Mr. Dodd and the City Administrator, records were not kept of the mileage driven for any City vehicle. Because mileage logs were not maintained, we are unable to determine if Mr. Dodd used the City vehicle for personal purposes.

We asked Mr. Dodd about the use of City credit cards for fueling City vehicles. Mr. Dodd stated Parks and Recreation had several Phillips 66 gas cards for this purpose. We reviewed the bills submitted to the City for the Phillips 66 gas cards; however, the bills did not identify which City car was fuelled using the cards. In addition, Mr. Dodd stated a card was maintained at the

Phillips 66 station so employees could fuel City vehicles as needed and not worry about carrying the credit card all the time. Because there are no controls over the credit card maintained at Phillips 66, an employee could fuel any vehicle at the station.

### **Nepotism**

The Aquatics Center employs an average of 15 people. The number will fluctuate during the summer with the opening of the outdoor pool. During our review, a concern relating to nepotism within the Aquatics Center was brought to our attention. According to staff we spoke with, the Aquatics Director has employed 8 family members in various positions. Based on the information provided by the City Administrator, the following employees were employed at the Aquatics Center and are related to the Aquatics Director.

- The Director's husband works part time in building maintenance. He works in both the Aquatics Center and in the Recreation Center doing minor repairs and maintenance.
- The Director's mother is employed part time at the Aquatics Center as the Pool Receptionist. As a Pool Receptionist, she would be responsible for collecting and receiving fees and verifying Aquatics Center users have the proper pass.
- Both of the Aquatics Director's brothers are employed by the Aquatics Center. One is employed as the Assistant Aquatics Superintendent. This position is responsible for collecting and receipting fees. The second brother is a Building Supervisor and would not have responsibility for receiving fees.
- The Aquatics Director's nephew is employed part time as a Building Supervisor and would have no responsibility for collecting receipts.
- All 3 of the Aquatics Director's sons are employed part time as lifeguards/instructors. According to the current Director, lifeguards/instructors should not be handling cash.

Of the positions listed, the Assistant Aquatics Superintendent and the Pool Receptionist have the ability to collect receipts. The Aquatics Director supervises all staff, including family members when they are working in the Aquatics Center. According to the City Administrator, the City has had a nepotism policy in effect since April 26, 1999. Excluding the Aquatics Director's nephew and 3 sons, the remaining relatives were hired prior to the implementation of the policy.

### **Revenue Comparison**

**Exhibit G** provides a comparison of revenue recorded by the City for the various fees collected at the Recreation Center for the last 9 fiscal years. The **Exhibit** shows the following:

- Total revenue declined 22% from 2000 until 2007.
- In 2008, total revenue increased 8.5%
- Since 2004, recreation fees have fluctuated up and down by approximately the same percentage.
- Total pool fees declined from 2004 until 2006. In 2007 and 2008, there has been an increase in collections.

As stated previously, when the City Administrator first became aware of the questions surrounding the deposits in late February 2008, he contacted Mr. Dodd. After February 22, 2008, there were not any variances between the log and the deposit sheets. As a result, collections may have increased for the remainder of fiscal year 2008.

When we discussed the comparison with the City Administrator, he stated the only information provided to him was verbally from the Aquatics Director and through observations. The Aquatics Director noted there has been an increase in families using the pool. Since records were not maintained, we can not support this statement. In addition, the City Administrator noted several employees did not feel Mr. Dodd did a very good job of advertising and promoting the Recreation and Aquatics Centers and their various programs.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Fairfield Parks and Recreation Department to record receipts, disbursements and payroll. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen Parks and Recreation's internal controls.

- A. Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another.

The Director is responsible for reconciling, depositing and maintaining support (cash register tapes, deposit sheets) for fees collected at both the Recreation and Aquatics Centers with the City. The Director will also receive various types of revenue (fees, donations, etc.) when the Administrative Assistant is out of the office and for special events and donations which are normally not received in the Administrative Assistant's office.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances.

- B. Reconciliation of Receipts – Receipts received at the Recreation Center and the Aquatics Center are not reconciled to the deposits made with the City. In addition, there is no evidence receipts collected are reconciled to any supporting documentation, including the collection log, cash register tapes or written receipts. As a result, all funds received may not be deposited with the City.

Recommendation – Procedures should be established to reconcile collections to deposits each month. Such reconciliations should be performed by an independent person to the extent possible and should be evidenced by initials or signature of the reviewer and the date of the review. In addition, the City Administrator and the Park Board should review the reconciliations.

- C. City Vehicles – The City assigns vehicles to various Department staff for use in their normal job duties.

The City does not require mileage logs to be completed or logs showing personal usage, including commuting miles, be submitted. Because the City does not track



personal use of City owned vehicles, it may not be in compliance with Federal requirements for the issuance of IRS Form 1099 for any personal miles driven.

Recommendation – The City should develop policies and procedures for recording mileage, including personal mileage, for City vehicles. The City should issue 1099's for any personal usage of City Vehicles.

- D. Credit Cards – The City issues employees credit cards to be used to fuel City vehicles. In addition, a credit card is maintained at a local gas station for the fueling of City vehicles.

The City does not require detailed support, including the vehicle number, be submitted for fuel charges or miscellaneous charges for the credit cards assigned to City staff. The City also does not require detailed support, including items purchased, the vehicle number or the individual's name, for charges made to the credit card maintained at a local gas station.

Recommendation – The City should develop policies and procedures requiring supporting documentation for all charges made to credit cards assigned to City employees. The City should also review the need for maintaining a credit card at a local gas station.

- E. Timely Deposits – Fees collected by Parks and Recreation should be deposited intact and on a timely basis with the City. In addition, the City should deposit all fees received to the City's bank account in a timely manner.

Using the deposit sheets prepared by staff of the Recreation and Aquatics Center and comparing them to subsequent deposits with the City, we identified 127 instances where collections were not deposited within 17 days of receipt.

According to the City Administrator, at the time of our investigation, the City was making deposits to the City's bank approximately twice a month. As a result of our finding, the City has changed the procedure to require weekly deposits to the bank. The City will make a deposit more frequently in cases where a large check or a large amount of funds are deposited by the various Department's.

Recommendation – Parks and Recreation should ensure collections are deposited with the City in a timely manner and intact. The City should continue to make deposits to the City's bank account on a weekly basis or more frequently if needed.

- F. Supporting Documentation – During our review of Parks and Recreation's collection activity, we were unable to locate supporting documentation, including cash register tapes, a complete collection log, registration forms and receipt books.

Recommendation – Supporting documentation, such as rental agreements, receipt books, receipts or invoices, should be maintained for all receipts and disbursements. The City should consider developing a record retention policy.

- G. Financial Accounting Records – Very limited financial records were maintained by Parks and Recreation for the period of our investigation. The following conditions were identified:

- (1) Pre-numbered receipts were not issued for all collections received. Pre-numbered receipts are only issued when requested or in very limited instances for the sale of swim caps, goggles and, in some cases, when an individual pays by credit card.

- (2) The collection log was not maintained at the Recreation Center in the absence of the Administrative Assistant. According to the Administrative Assistant, the log was to be maintained by the former Director when she was away from the Center. However, the former Director stated he did not complete the log.
- (3) The collection log does not include all activity receipted in each day. In the past, racquetball, registration/team fees and receipts not received directly in the Administrative Assistant's office were not included in the collection log. According to the Administrative Assistant, all receipts received in the office in the Recreation Center are recorded in the collection log.
- (4) Cash register tapes are not maintained and are not used to reconcile to the deposit with the city. Cash registers are to be used in both the Recreation and Aquatics Centers. The cash register tape and a copy of the deposit sheet should be given to the Director to reconcile to the amount deposited. Parks and Recreation staff were unable to locate the cash register tapes for the period of our investigation.

Recommendation – Parks and Recreation should establish formal accounting procedures to properly account for Parks and Recreation receipts, including:

- Issuing pre-numbered receipts for all collections,
- Maintaining cash register tapes, deposit sheets and the reconciliation to the deposit,
- Recording all transactions in the collection log,
- Receiving all receipts in a central location to be recorded,
- Using pre-numbered passes for membership and pool access.

## **Exhibits**

**Exhibit A**

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Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Variances between Collection Log and City Deposits  
For the period July 1, 2007 through April 8, 2008

<b>Date</b>	<b>Per Collection Log</b>					<b>Per Deposit Sheet</b>			
	<b>Cash/ Money Order</b>	<b>Check *</b>	<b>Total Collected</b>	<b>Unrecorded Raquetball ^</b>	<b>Adjusted Collections</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>	<b>Variance</b>
04/25/07	\$ 700.00	2,770.00	3,470.00	3.98	3,473.98	59.00	89.00	148.00	3,325.98
09/17/07	123.00	159.00	282.00	-	282.00	-	50.00	50.00	232.00
01/25/08	88.75	126.00	214.75		214.75	73.75	126.00	199.75	15.00
Total	\$ 911.75	3,055.00	3,966.75	3.98	3,970.73	132.75	265.00	397.75	3,572.98

\* - Includes items for which we could not determine if the funds received were cash or check.

^ - This represents raquetball fees not recorded in the collection log but included on the deposit sheet.

Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Undeposited Collections per Collection Log  
For the period July 1, 2007 through April 8, 2008

<b>Per Collection Log</b>			
<b>Date</b>	<b>Cash/ Money Order</b>	<b>Check*</b>	<b>Total Collected</b>
02/01/07	\$ 115.25	268.75	384.00
02/05/07	199.50	182.50	382.00
02/12/07	396.50	459.50	856.00
02/16/07	91.50	131.00	222.50
02/27/07	221.75	259.75	481.50
03/12/07	222.50	191.25	413.75
04/10/07	219.25	483.90	703.15
04/24/07	65.00	79.00	144.00
05/21/07	145.75	135.00	280.75
05/30/07	148.00	40.00	188.00
08/20/07	168.00	257.50	425.50
09/10/07	345.25	399.50	744.75
09/18/07	88.00	475.75	563.75
10/17/07	75.50	131.00	206.50
10/18/07	27.25	34.00	61.25
10/19/07	16.00	190.75	206.75
10/22/07	33.75	93.00	126.75
10/23/07	57.75	34.00	91.75
10/24/07	28.75	334.50	363.25
10/25/07	40.00	217.50	257.50
11/29/07	60.50	248.00	308.50
12/27/07	126.75	-	126.75
Total	\$ 2,892.50	4,646.15	7,538.65

\* - Includes items for which we could not determine if the funds received were cash or check.

**Exhibit C**

Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Deposits Returned by Barry Dodd  
For the period July 1, 2007 through April 8, 2008

Deposit Sheet Date	Per Collection Log			Total Per Deposit Sheets	Amount Deposited to Finance Dept. #			Undeposited Collections
	Cash	Check	Total		Cash	Check	Total	
Recreation Center:								
12/31/07	\$ 183.00	34.00	217.00	282.50	-	45.25	45.25	237.25
01/03/08	208.00	102.00	310.00	377.50	0.25	102.00	102.25	275.25
01/21/08	55.50	208.50	264.00	264.00	-	151.75	151.75	112.25
01/22/08	32.50	1,507.00	1,539.50	1,539.50	32.50	1,507.00	1,539.50	-
02/04/08	107.00	3.75	110.75	110.75	-	3.75	3.75	107.00
02/12/08	110.25	540.00	650.25	650.25	0.25	540.00	540.25	110.00
02/19/08	416.50	235.50	652.00	652.00	0.50	235.50	236.00	416.00
	<u>1,112.75</u>	<u>2,630.75</u>	<u>3,743.50</u>	<u>3,876.50</u>	<u>33.50</u>	<u>2,585.25</u>	<u>2,618.75</u>	<u>1,257.75</u>
Aquatics Center:								
01/15/08	NA	NA	NA	385.00	24.00	361.00	385.00	-
01/17/08	NA	NA	NA	1,065.00	-	1,065.00	1,065.00	-
01/17/08	NA	NA	NA	545.00	-	409.00	409.00	136.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,995.00</u>	<u>24.00</u>	<u>1,835.00</u>	<u>1,859.00</u>	<u>136.00</u>
Total	<u>\$ 1,112.75</u>	<u>2,630.75</u>	<u>3,743.50</u>	<u>5,871.50</u>	<u>57.50</u>	<u>4,420.25</u>	<u>4,477.75</u>	<u>1,393.75</u>

NA - No collection log is maintained for the Aquatics Center.

# - The breakout is what was found in the envelopes and deposited by the City.

Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Deposits Not Recorded in Collection Log  
For the period July 1, 2007 through April 8, 2008

**Per Deposit Sheet**

<b>Date</b>	<b>Signed By</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
02/2X/07*	BDD	\$ -	35.00	35.00
03/18/07	BDD	-	404.25	404.25
05/19/07	BDD	-	135.00	135.00
05/24/07	AA	361.75	-	361.75
06/05/07	AA	299.00	46.00	345.00
06/27/07	BDD	7.50	621.00	628.50
06/30/07	BDD	4.25	352.75	357.00
07/05/07	BDD	35.00	352.25	387.25
07/09/07	BDD	31.75	174.75	206.50
07/11/07	AA	322.00	498.00	820.00
07/17/07	AA	322.00	295.25	617.25
07/27/07	AA	299.00	261.00	560.00
07/31/07	AA	925.00	750.00	1,675.00
08/17/07	AA	414.00	543.00	957.00
08/23/07	AA	41.50	-	41.50
08/24/07	AA	53.00	375.00	428.00
08/31/07	BDD	7.50	863.00	870.50
09/03/07	BDD	37.50	266.50	304.00
09/04/07	BDD	41.75	294.75	336.50
09/06/07	AA	184.00	329.00	513.00
09/19/07	BDD	20.25	947.25	967.50
09/25/07	AA	-	69.00	69.00
11/30/07	AA	103.75	248.00	351.75
02/07/08	BDD	-	2,000.00	2,000.00
02/10/08	BDD	-	2,376.00	2,376.00
02/22/08	BDD	-	100.00	100.00
<b>Total</b>		<b>\$ 3,510.50</b>	<b>12,336.75</b>	<b>15,847.25</b>

\* - Date unreadable  
BDD - Barry Dodds  
AA - Administrative Assistant

**Exhibit E**

Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Deposits Held in Excess of 17 Days – Recreation Center  
For the period January 1, 2007 through April 8, 2008

<b>Deposit Sheet Date</b>	<b>Date Deposited to the Finance Dept.</b>	<b>Days Held Before Deposited</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
10/31/06	01/31/07	92	\$ 7.00	126.50	133.50
10/31/06	01/15/07	76	-	16.50	16.50
12/18/06	01/15/07	28	11.75	811.50	823.25
12/19/06	01/15/07	27	68.00	249.00	317.00
12/20/06	01/15/07	26	5.00	311.75	316.75
12/21/06	01/15/07	25	77.75	104.50	182.25
12/22/06	01/15/07	24	82.50	74.00	156.50
12/27/06	01/15/07	19	174.50	427.00	601.50
12/28/06	01/15/07	18	119.50	173.00	292.50
02/22/07	03/19/07	25	187.50	-	187.50
02/24/07	04/30/07	65	-	35.00	35.00
02/26/07	03/19/07	21	155.50	621.50	777.00
02/26/07	03/19/07	21	-	1,099.00	1,099.00
02/28/07	03/19/07	19	-	840.50	840.50
02/28/07	03/19/07	19	88.75	460.75	549.50
03/01/07	03/19/07	18	202.25	336.25	538.50
03/08/07	03/30/07	22	229.00	646.75	875.75
03/09/07	03/30/07	21	76.25	576.35	652.60
03/18/07	04/30/07	43	-	404.25	404.25
03/30/07	04/17/07	18	74.75	152.00	226.75
04/11/07	04/30/07	19	98.75	417.00	515.75
04/12/07	04/30/07	18	173.00	194.00	367.00
04/30/07	05/18/07	18	112.25	164.00	276.25
05/19/07	10/11/07	145	-	135.00	135.00
05/24/07	06/29/07	36	361.75	-	361.75
05/25/07	06/15/07	21	100.00	144.00	244.00



Report on Special Investigation  
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Deposits Held in Excess of 17 Days – Recreation Center  
For the period January 1, 2007 through April 8, 2008

<b>Deposit Sheet Date</b>	<b>Date Deposited to the Finance Dept.</b>	<b>Days Held Before Deposited</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
05/25/07	06/15/07	21	-	234.00	234.00
06/11/07	06/29/07	18	80.25	56.50	136.75
06/27/07	07/17/07	20	7.50	621.00	628.50
06/29/07	07/17/07	18	131.75	240.00	371.75
07/13/07	07/31/07	18	-	556.82	556.82
07/13/07	07/31/07	18	202.25	-	202.25
08/31/07	10/11/07	41	7.50	863.00	870.50
09/10/07	09/28/07	18	-	1,465.00	1,465.00
09/19/07	11/30/07	72	20.25	947.25	967.50
09/19/07	11/30/07	72	-	825.00	825.00
09/21/07	10/11/07	20	123.75	127.75	251.50
09/21/07	10/11/07	20	-	220.00	220.00
10/08/07	10/31/07	23	60.25	62.50	122.75
10/09/07	10/31/07	22	42.50	134.00	176.50
10/10/07	10/31/07	21	24.50	3.75	28.25
10/11/07	10/31/07	20	298.50	103.50	402.00
10/12/07	10/31/07	19	121.75	110.00	231.75
10/15/07	11/19/07	35	118.75	107.75	226.50
10/16/07	11/19/07	34	92.00	444.00	536.00
10/26/07	11/19/07	24	19.00	358.00	377.00
10/29/07	11/19/07	21	137.25	184.75	322.00
10/30/07	11/19/07	20	133.75	149.00	282.75
10/31/07	01/31/08	92	166.00	612.75	778.75
11/01/07	03/14/08	134	332.50	264.75	597.25
11/05/07	12/19/07	44	63.40	706.60	770.00
11/06/07	01/31/08	86	146.00	688.00	834.00

**Exhibit E**

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Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Deposits Held in Excess of 17 Days – Recreation Center  
For the period January 1, 2007 through April 8, 2008

<b>Deposit Sheet Date</b>	<b>Date Deposited to the Finance Dept.</b>	<b>Days Held Before Deposited</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
11/19/07	03/14/08	116	257.75	107.75	365.50
11/21/07	01/31/08	71	124.00	34.00	158.00
11/30/07	12/19/07	19	36.75	461.35	498.10
12/26/07	01/17/08	22	90.00	41.50	131.50
12/28/07	01/17/08	20	77.00	-	77.00
01/11/08	01/31/08	20	63.50	546.50	610.00
02/07/08	02/28/08	21	33.25	128.22	161.47
02/08/08	02/28/08	20	38.75	475.00	513.75
02/10/08	03/28/08	47	-	2,376.00	2,376.00
02/25/08	03/14/08	18	184.00	72.00	256.00
Total			<u>\$ 5,640.15</u>	<u>22,848.09</u>	<u>28,488.24</u>

Report on Special Investigation  
of the City of  
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Deposits Held in Excess of 17 Days – Aquatics Center  
For the period January 1, 2007 through April 8, 2008

<b>Deposit Sheet Date</b>	<b>Date Deposited to the Finance Dept.</b>	<b>Days Held Before Deposited</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
08/03/06	02/28/07	209	\$ 180.00	13.75	193.75
08/07/06	02/28/07	205	31.00	7.75	38.75
08/12/06	02/28/07	200	-	380.25	380.25
08/31/06	02/28/07	181	-	150.00	150.00
09/26/06	02/28/07	155	5.00	810.00	815.00
09/27/06	02/28/07	154	-	352.00	352.00
09/27/06	02/28/07	154	-	1,317.25	1,317.25
12/17/06	01/15/07	29	28.00	1,365.80	1,393.80
12/18/06	01/15/07	28	-	622.75	622.75
12/18/06	01/15/07	28	10.00	177.00	187.00
12/21/06	01/15/07	25	13.00	400.50	413.50
12/26/06	01/15/07	20	45.00	150.50	195.50
12/26/06	01/15/07	20	-	164.50	164.50
12/27/06	01/15/07	19	20.00	56.25	76.25
12/28/06	01/15/07	18	10.00	54.00	64.00
01/12/07	01/31/07	19	-	1,707.24	1,707.24
02/20/07	03/19/07	27	-	4,249.50	4,249.50
02/22/07	03/19/07	25	-	490.10	490.10
02/23/07	03/19/07	24	-	349.00	349.00
02/25/07	03/19/07	22	6.00	296.00	302.00
02/26/07	03/19/07	21	39.00	287.00	326.00
02/26/07	03/19/07	21	11.00	643.50	654.50
02/28/07	03/19/07	19	-	513.75	513.75
02/28/07	03/19/07	19	42.00	1,709.50	1,751.50
03/01/07	03/19/07	18	12.00	511.00	523.00
03/05/07	03/30/07	25	-	921.50	921.50
03/05/07	03/30/07	25	25.00	64.00	89.00

**Exhibit F**

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Report on Special Investigation  
of the City of  
Fairfield Parks and Recreation Department

Deposits Held in Excess of 17 Days – Aquatics Center  
For the period January 1, 2007 through April 8, 2008

<b>Deposit Sheet Date</b>	<b>Date Deposited to the Finance Dept.</b>	<b>Days Held Before Deposited</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
03/06/07	03/30/07	24	60.00	316.00	376.00
03/08/07	03/30/07	22	20.00	751.00	771.00
03/08/07	03/30/07	22	-	33.50	33.50
03/12/07	04/30/07	49	160.00	1,209.00	1,369.00
03/13/07	04/30/07	48	-	160.00	160.00
03/15/07	04/30/07	46	16.00	260.00	276.00
03/15/07	04/30/07	46	-	547.00	547.00
04/11/07	04/30/07	19	140.00	207.00	347.00
04/12/07	04/30/07	18	-	712.50	712.50
04/12/07	04/30/07	18	22.00	526.00	548.00
04/24/07	05/18/07	24	16.00	654.00	670.00
04/29/07	05/18/07	19	6.00	58.00	64.00
04/30/07	05/18/07	18	-	448.00	448.00
06/28/07	07/17/07	19	-	92.00	92.00
06/29/07	07/17/07	18	27.00	24.00	51.00
07/13/07	07/31/07	18	9.00	64.00	73.00
07/13/07	07/31/07	18	135.00	81.00	216.00
08/10/07	08/31/07	21	12.00	50.00	62.00
08/13/07	08/31/07	18	149.00	17.00	166.00
08/23/07	09/13/07	21	6.00	175.00	181.00
10/10/07	10/31/07	21	-	233.00	233.00
10/10/07	10/31/07	21	-	103.00	103.00
10/27/07	11/19/07	23	9.00	18.00	27.00
10/28/07	11/19/07	22	-	523.85	523.85
10/28/07	11/19/07	22	3.00	825.00	828.00
10/31/07	11/19/07	19	-	133.00	133.00

Report on Special Investigation  
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Fairfield Parks and Recreation Department

Deposits Held in Excess of 17 Days – Aquatics Center  
For the period January 1, 2007 through April 8, 2008

<b>Deposit Sheet Date</b>	<b>Date Deposited to the Finance Dept.</b>	<b>Days Held Before Deposited</b>	<b>Cash</b>	<b>Check</b>	<b>Total</b>
10/31/07	11/19/07	19	26.00	516.00	542.00
11/12/07	11/30/07	18	-	548.75	548.75
11/12/07	11/30/07	18	58.00	267.00	325.00
11/29/07	12/19/07	20	-	856.00	856.00
11/29/07	12/19/07	20	-	317.00	317.00
01/10/08	01/31/08	21	130.00	516.75	646.75
01/12/08	01/31/08	19	36.00	270.00	306.00
02/04/08	02/28/08	24	21.00	835.75	856.75
02/12/08	03/28/08	45	35.00	3,225.00	3,260.00
02/25/08	03/14/08	18	30.00	963.00	993.00
02/25/08	03/14/08	18	-	1,164.50	1,164.50
03/20/08	04/08/08	19	45.00	-	45.00
Total			<u>\$ 1,648.00</u>	<u>35,464.99</u>	<u>37,112.99</u>

Report on Special Investigation  
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Comparison of Revenue by Fiscal Year

Source	Fiscal Year Ended				
	2008	2007	2006	2005	2004
Recreation Fees	\$ 88,170.14	83,796.32	87,833.63	84,657.99	88,765.13
% Change from prior fiscal year	5.2%	(4.6%)	3.8%	(4.6%)	1.5%
Indoor Pool Fees	75,766.20	66,987.20	61,835.79	68,547.36	66,978.41
% Change from prior fiscal year	13.1%	8.3%	(9.8%)	2.3%	(9.4%)
Pool Fees	19,487.93	23,778.33	22,369.42	23,444.40	27,244.10
% Change from prior fiscal year	(18.0%)	6.3%	(4.6%)	(13.9%)	(4.6%)
Raquetball Fees	7,278.75	6,178.31	6,120.66	7,116.51	5,409.45
% Change from prior fiscal year	17.8%	0.9%	(14.0%)	31.6%	(24.7%)
Park Fees	4,168.27	2,835.50	5,300.48	2,824.96	4,985.79
% Change from prior fiscal year	47.0%	(46.5%)	87.6%	(43.3%)	82.8%
Pool Concessions	2,415.20	3,265.03	5,068.19	2,446.00	280.47
% Change from prior fiscal year	(26.0%)	(35.6%)	107.2%	772.1%	(63.4%)
Recreation Concessions	660.14	405.77	-	36.61	541.76
% Change from prior fiscal year	62.7%	100.0%	(100.0%)	(93.2%)	42.7%
Miscellaneous *	5,586.25	345.00	-	-	-
Total Revenue	\$ 203,532.88	187,591.46	188,528.17	189,073.83	194,205.11
% Change from prior fiscal year	8.50%	(0.50%)	(0.29%)	(2.64%)	(3.35%)

\* - The City was unable to breakout the amount of miscellaneous revenue received from the pool for April, May and June 2008. Total miscellaneous revenue for FY 08 for all departments combined totaled \$18,157.23.

<b>June 30,</b>			
<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
87,418.03	97,893.92	116,700.61	102,486.48
(10.7%)	(16.1%)	13.9%	
73,919.94	68,305.75	85,551.92	92,067.75
8.2%	(20.2%)	(7.1%)	
28,547.98	33,483.80	24,692.50	29,237.00
(14.7%)	35.6%	(15.5%)	
7,182.04	7,104.01	9,256.94	11,411.93
1.1%	(23.3%)	(18.9%)	
2,726.91	1,522.20	2,837.50	2,025.00
79.1%	(46.4%)	(40.1%)	
765.82	787.68	625.89	1,131.25
(2.8%)	25.8%	(44.7%)	
379.58	1,111.27	1,650.27	1,057.72
(65.8%)	(32.7%)	56.0%	
-	-	-	-
<b>200,940.30</b>	<b>210,208.63</b>	<b>241,315.63</b>	<b>239,417.13</b>
<b>(4.41%)</b>	<b>(12.89%)</b>	<b>0.79%</b>	<b>-</b>


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Report on Special Investigation of the City of Fairfield  
Parks and Recreation Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
James S. Cunningham, CPA, Senior Auditor II  
Melissa J. Knoll-Speer, Senior Auditor  
James R. Wittenwyler, Staff Auditor

  
Tamera S. Kusan, CPA  
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